

**EXHIBIT C**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: ) Chapter 11  
W. R. GRACE & CO., et al.,<sup>1</sup> ) Case No. 01-1139 (JKF)  
Debtors. ) Jointly Administered  
)  
) Objection Date: July 12, 2005, at 4:00 p.m.  
) Hearing Date: Scheduled if Necessary (Negative Notice)

**THIRD MONTHLY APPLICATION OF  
DELOITTE TAX LLP  
FOR COMPENSATION FOR SERVICES RENDERED AND  
REIMBURSEMENT OF EXPENSES TO THE DEBTORS  
FOR THE PERIOD FROM NOVEMBER 1, 2004 THROUGH NOVEMBER 30, 2004**

Name of Applicant: Deloitte Tax LLP ("Deloitte Tax").

Authorized to Provide Professional Services to: The above-captioned debtors and debtors-in-possession.

Date of Retention: December 20, 2004.

Period for which Compensation and Reimbursement is Sought: November 1, 2004 through November 30, 2004.

Amount of Compensation Sought as Actual, Reasonable and Necessary: \$77,220.00

<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-I Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

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Less 20% Holdback for Hourly Rate Services: (\$15,444.00)

Amount of Expense Reimbursement Sought as Actual, Reasonable, and Necessary: \$425.00

Amount of Payment Sought Hereunder: \$62,201.00

This is a: xx monthly         interim         final application.

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re: ) Chapter 11  
)  
W. R. GRACE & CO., et al.,<sup>1</sup> ) Case No. 01-1139 (JKF)  
) Jointly Administered  
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REIMBURSEMENT OF EXPENSES TO THE DEBTORS  
FOR THE PERIOD FROM NOVEMBER 1, 2004 THROUGH NOVEMBER 30, 2004**

This third monthly application (this "Application") of Deloitte Tax LLP ("Deloitte Tax") is for compensation for services rendered in connection with Deloitte Tax's provision of tax services and custom procedures review services<sup>2</sup> to the Debtors during the period from November 1, 2004 through November 30, 2004. Attached hereto as Exhibit A is the Verification of Tim Tuerff of Deloitte Tax.

<sup>1</sup> The Debtors consist of the following 62 entities: W. R. Grace & Co. (f/k/a Grace Specialty Chemicals, Inc.), W. R. Grace & Co.-Conn., A-1 Bit & Tool Co., Inc., Alewife Boston Ltd., Alewife Land Corporation, Amicon, Inc., CB Biomedical, Inc. (f/k/a Circe Biomedical, Inc.), CCHP, Inc., Coalgrace, Inc., Coalgrace II, Inc., Creative Food 'N Fun Company, Darex Puerto Rico, Inc., Del Taco Restaurants, Inc., Dewey and Almy, LLC (f/k/a Dewey and Almy Company), Ecarg, Inc., Five Alewife Boston Ltd., G C Limited Partners I, Inc. (f/k/a Grace Cocoa Limited Partners I, Inc.), G C Management, Inc. (f/k/a Grace Cocoa Management, Inc.), GEC Management Corporation, GN Holdings, Inc., GPC Thomasville Corp., Gloucester New Communities Company, Inc., Grace A-B Inc., Grace A-B II Inc., Grace Chemical Company of Cuba, Grace Culinary Systems, Inc., Grace Drilling Company, Grace Energy Corporation, Grace Environmental, Inc., Grace Europe, Inc., Grace H-G Inc., Grace H-G II Inc., Grace Hotel Services Corporation, Grace International Holdings, Inc. (f/k/a Dearborn International Holdings, Inc.), Grace Offshore Company, Grace PAR Corporation, Grace Petroleum Libya Incorporated, Grace Tarpon Investors, Inc., Grace Ventures Corp., Grace Washington, Inc., W. R. Grace Capital Corporation, W. R. Grace Land Corporation, Gracoal, Inc., Gracoal II, Inc., Guanica-Caribe Land Development Corporation, Hanover Square Corporation, Homco International, Inc., Kootenai Development Company, L B Realty, Inc., Litigation Management, Inc. (f/k/a GHSC Holding, Inc., Grace JVH, Inc., Asbestos Management, Inc.), Monolith Enterprises, Incorporated, Monroe Street, Inc., MRA Holdings Corp. (f/k/a Nestor-BNA Holdings Corporation), MRA Intermedco, Inc. (f/k/a Nestor-BNA, Inc.), MRA Staffing Systems, Inc. (f/k/a British Nursing Association, Inc.), Remedium Group, Inc. (f/k/a Environmental Liability Management, Inc., E&C Liquidating Corp., Emerson & Cuming, Inc.), Southern Oil, Resin & Fiberglass, Inc., Water Street Corporation, Axial Basin Ranch Company, CC Partners (f/k/a Cross Country Staffing), Hayden-Gulch West Coal Company, H-G Coal Company.

<sup>2</sup> Customs procedures review services, along with tax services, are rendered to the Debtors by personnel of Deloitte Tax.  
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The Order Pursuant to 11 U.S.C. §§ 327(a) and 328(a) and Fed. R. Bankr. P. 2014(a), 2016 and 5002 Authorizing the Employment and Retention of Deloitte Tax LLP as Tax Service Providers to the Debtors Nunc Pro Tunc to August 22, 2004 was entered by this Court on December 21, 2004. Prior to August 22, 2004, tax advisory services, along with customs procedures review services, for which compensation and expense reimbursement is sought hereunder were provided to the Debtors by Deloitte & Touche LLP ("Deloitte & Touche"). As of August 22, 2004, Deloitte & Touche is no longer providing tax services or compensation procedures review services to the Debtors.

**FEE AND EXPENSE REIMBURSEMENT DETAIL**

Below are the following tables setting forth the fees and expenses sought by Deloitte Tax in this Application: (a) a table containing a summary of fees sought by professional, reflecting the professionals' name, position, hourly billing rate, total hours billed and total fees sought for the provision of tax advisory services and customs procedures review services, and (b) tables containing a summary of fees sought for the provision of tax advisory services and customs procedures review services broken into project categories.

In addition to the foregoing tables, attached hereto is Exhibit B, pertaining to the provision of tax advisory services and customs procedures review services, consisting of (a) a chart summarizing the fees sought by Deloitte Tax by project category, and (b) schedules reflecting the daily summary of fees sought setting forth the date the services were provided, the

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<sup>2</sup> Customs procedures review services, along with tax services, are rendered to the Debtors by personnel of Deloitte Tax.  
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professionals providing services, a description of the services, the hours expended providing the services, the professionals' hourly billing rates, and the total fees sought.

### Summary of Fees Sought by Professional

Name of Professional Individual	Position and Service Line	Hourly Billing Rate	Total Hours Billed	Total Compensation
Michele McGuire	Principal – Customs & International Trade Services	\$660	3.0	\$1,980
Matthew Frank	Manager – Customs & International Trade Services	\$440	19.5	\$8,580
Fred Levitan	Senior Consultant – Customs & International Trade Services	\$310	2.0	\$620
Bryan Collins	Partner – National Tax	\$600	35.0	\$21,000
Jonathan Forrest	Senior Manager – National Tax	\$515	45.0	\$23,175
Matthew Gareau	Manager – National Tax	\$475	46.0	\$21,850
Kelly James	Administrative – National Tax	\$75	0.2	\$15

Total Fees: \$77,220  
Total Hours: 150.7  
Blended Rate: \$512.41

### Tax Services by Project Category

Project Category	Total Hours	Total Fees Requested
Ruling Request	126.2	\$66,040
Customs Audit/Focused Assessment	22.5	\$10,560
<b>TOTAL</b>	<b>92.2</b>	<b>\$76,600</b>

### Monthly Statement and Fee Application Preparation

Project Category	Total Hours	Total Fees Requested
Fee Application/Billing	2.0	\$620
<b>TOTAL</b>	<b>2.0</b>	<b>\$620</b>

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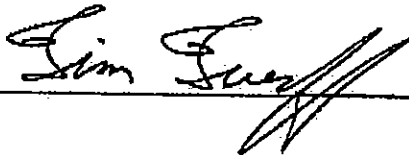
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**EXPENSE SUMMARY**

Working Meals		\$263
Telephone Calls/Faxes		\$45
Travel Expenses		\$117
<b>TOTAL</b>		<b>\$425</b>

Dated: June 10, 2005

DELOITTE TAX LLP



Tim Tuerff, Partner  
555 West 12 Street  
Suite 500  
Washington, DC 20004-1207  
Telephone: (202) 378-5223  
Facsimile: (202) 661- 1934

Tax service providers for Debtors and Debtors in  
Possession

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EXHIBIT A

VERIFICATION

WASHINGTON :  
DISTRICT OF COLUMBIA :

Tim Tuerff, after being duly sworn according to law, deposes and says:

- a) I am a partner with the applicant firm of Deloitte Tax LLP.
- b) I have personal knowledge of Deloitte Tax LLP's retention as tax service providers to the Debtors in these Chapter 11 cases.
- c) I have reviewed the foregoing Application and the facts set forth therein are true and correct to the best of my knowledge, information and belief. Moreover, I have reviewed Del.Bankr.LR 2016-2 and the 'Amended Administrative Order Under 11 U.S.C. §§105(a) and 331 Establishing Revised Procedures for Interim Compensation and Reimbursement of Expenses for Professionals and Official Committee Members', signed April 17, 2002, and submit that the Application substantially complies with such Rule and Order.



Tim Tuerff  
Partner

SWORN AND SUBSCRIBED  
before me this 10<sup>th</sup> day of June, 2005.

  
Notary Public  
My Commission Expires: 3/14/2010



**W.R. Grace**  
**Hours Spent by Each Person**  
**November 1, 2004 through November 30, 2004 (Deloitte Tax LLP)**

<b>Employee</b>	<b>Hours</b>	<b>Billing Rate</b>	<b>Professional Fees</b>	<b>Expenses</b>
Michele McGuire	3.0	\$660	\$ 1,980.00	\$ -
Matt Frank	19.5	\$440	\$ 8,580.00	\$ -
<b>Total Customs &amp; International Trade Services Fees</b>	<b>22.5</b>		<b>\$ 10,560.00</b>	<b>\$ -</b>
Bryan Collins	35.0	\$600	\$ 21,000.00	\$ 331.00
Jonathan Forrest	45.0	\$515	\$ 23,175.00	\$ 94.00
Matthew Gareau	46.0	\$475	\$ 21,850.00	\$ -
Kelley James	0.2	\$75	\$ 15.00	\$ -
<b>Total National Tax Services Fees</b>	<b>126.2</b>		<b>\$ 66,040.00</b>	<b>\$ 425.00</b>
Fred Levitan	2.0	\$310	\$ 620.00	\$ -
<b>Total Monthly Statement &amp; Fee Application Fees</b>	<b>2.0</b>		<b>\$ 620.00</b>	<b>\$ -</b>
<b>Total Deloitte Tax LLP Fees for November</b>	<b>150.7</b>		<b>\$ 77,220.00</b>	<b>\$ 425.00</b>
<b>Blended Rate</b>			<b>\$ 512.41</b>	

Date	Person	Project Category	Description	Hours	Billing Rate	Professional Fees	Expenses
11/01/04	COLLINS, BRYAN P.	Ruling Request	Preparing for adverse conference with IRS	1.0	\$600	\$ 600.00	\$ -
11/01/04	FRANK, MATT	Focused Assessment	Telephone calls with Grace regarding CIP plan	0.5	\$440	\$ 220.00	\$ -
11/01/04	FRANK, MATT	Focused Assessment	Review or transaction testing	1.0	\$440	\$ 440.00	\$ -
11/01/04	FRANK, MATT	Focused Assessment	Review of foreign vendor payables universe from customs	0.5	\$440	\$ 220.00	\$ -
11/01/04	GAREAU, MATTHEW E	Ruling Request	Preparation for adverse conference with IRS re: lonely parent rule ruling request.	1.0	\$475	\$ 475.00	\$ -
11/02/04	COLLINS, BRYAN P.	Ruling Request	Preparing for Adverse Conference with IRS	4.0	\$600	\$ 2,400.00	\$ -
11/02/04	FORREST, JONATHAN I	Ruling Request	Prepared for adverse conference with IRS	4.5	\$515	\$ 2,317.50	\$ -
11/02/04	FRANK, MATT	Focused Assessment	Review of revised transaction testing	0.5	\$440	\$ 220.00	\$ -
11/02/04	FRANK, MATT	Focused Assessment	Review of revised foreign vendor payables universe from Customs	0.5	\$440	\$ 220.00	\$ -
11/02/04	GAREAU, MATTHEW E	Ruling Request	Met with B Collins and J Forrest to prepare for adverse conference.	4.0	\$475	\$ 1,900.00	\$ -
11/03/04	COLLINS, BRYAN P.	Ruling Request	Lunch to discuss Adverse Conference	0.0	\$600	\$ -	\$ 119.00
11/03/04	COLLINS, BRYAN P.	Ruling Request	Preparing for Adverse Conference with IRS	5.0	\$600	\$ 3,000.00	\$ -
11/03/04	FORREST, JONATHAN I	Ruling Request	Prepared for adverse conference with IRS	9.0	\$515	\$ 4,635.00	\$ -
11/03/04	FRANK, MATT	Focused Assessment	Conference call with Grace team and Customs personnel	1.0	\$440	\$ 440.00	\$ -
11/03/04	FRANK, MATT	Focused Assessment	Review/Analysis of transaction sample universe	0.5	\$440	\$ 220.00	\$ -
11/03/04	FRANK, MATT	Focused Assessment	Review/Analysis of Customs correspondence	0.5	\$440	\$ 220.00	\$ -
11/03/04	FRANK, MATT	Focused Assessment	Review/Analysis of WR Grace billing detail	1.0	\$440	\$ 440.00	\$ -
11/03/04	GAREAU, MATTHEW E	Ruling Request	Preparation of example slides for adverse conference.	8.0	\$475	\$ 3,800.00	\$ -
11/03/04	MCGUIRE, MICHELE	Focused Assessment	Weekly Conference call with Grace Re CIP	1.0	\$660	\$ 660.00	\$ -

11/04/04	COLLINS, BRYAN P.	Ruling Request	Car Service for client from airport for Adverse Conference	0.0	\$600	\$	-	\$	53.00
11/04/04	COLLINS, BRYAN P.	Ruling Request	Car Service for client to airport for Adverse Conference	0.0	\$800	\$	-	\$	54.00
11/04/04	COLLINS, BRYAN P.	Ruling Request	Lunch with client following Adverse Conference	0.0	\$600	\$	-	\$	105.00
11/04/04	COLLINS, BRYAN P.	Ruling Request	IRS Conference Meeting	8.0	\$600	\$	4,800.00	\$	-
11/04/04	FORREST, JONATHAN I	Ruling Request	Taxi for adverse conference with IRS	0.0	\$515	\$	-	\$	10.00
11/04/04	FORREST, JONATHAN I	Ruling Request	Attended adverse conference at IRS.	5.0	\$515	\$	2,575.00	\$	-
11/04/04	FRANK, MATT	Focused Assessment	Review/Edit of draft vendor and broker instructions	1.0	\$440	\$	440.00	\$	-
11/04/04	GAREAU, MATTHEW E	Ruling Request	Prepare for adverse conference, client meeting, and post-conference debrief.	4.0	\$475	\$	1,900.00	\$	-
11/05/04	COLLINS, BRYAN P.	Ruling Request	Call with client re: follow-up to Adverse Conference.	3.0	\$600	\$	1,800.00	\$	-
11/05/04	FORREST, JONATHAN I	Ruling Request	Prepared for response to adverse conference	2.5	\$515	\$	1,287.50	\$	-
11/05/04	FRANK, MATT	Focused Assessment	Review/Edit of draft vendor and broker instructions	1.5	\$440	\$	660.00	\$	-
11/08/04	COLLINS, BRYAN P.	Ruling Request	IRS Submission with Jonathan Forrest	1.0	\$600	\$	600.00	\$	-
11/08/04	FORREST, JONATHAN I	Ruling Request	Prepared for response to adverse conference	7.0	\$515	\$	3,605.00	\$	-
11/08/04	FRANK, MATT	Focused Assessment	Review/Analysis of WR Grace billing detail	1.0	\$440	\$	440.00	\$	-
11/08/04	FRANK, MATT	Focused Assessment	Review/Edit of draft vendor and broker instructions	2.0	\$440	\$	880.00	\$	-
11/08/04	GAREAU, MATTHEW E	Ruling Request	Preparation of response letter to adverse conference.	7.0	\$475	\$	3,325.00	\$	-
11/08/04	LEVITAN, FRED	Focused Assessment	Billing	2.0	\$310	\$	620.00	\$	-
11/09/04	FORREST, JONATHAN I	Ruling Request	Review adverse conference response	3.0	\$515	\$	1,545.00	\$	-
11/09/04	FRANK, MATT	Focused Assessment	Review/Edit of draft vendor and broker instructions	0.5	\$440	\$	220.00	\$	-
11/09/04	FRANK, MATT	Focused Assessment	Discussion of draft vendor and broker instructions	0.5	\$440	\$	220.00	\$	-
11/09/04	FRANK, MATT	Focused Assessment	Weekly Conference Call with Grace re Implementation Plan	1.5	\$440	\$	660.00	\$	-

11/09/04	GAREAU, MATTHEW E	Ruling Request	Preparation of response letter to adverse conference.	5.0	\$475	\$	2,375.00	\$	-
11/10/04	FORREST, JONATHAN I	Ruling Request	Review adverse conference response	2.0	\$515	\$	1,030.00	\$	-
11/10/04	GAREAU, MATTHEW E	Ruling Request	Preparation of response letter to adverse conference.	2.0	\$475	\$	950.00	\$	-
11/11/04	FRANK, MATT	Focused Assessment	Review/Edit of draft procedures	1.0	\$440	\$	440.00	\$	-
11/11/04	MCGUIRE, MICHELE	Focused Assessment	Review of broker instructions	2.0	\$660	\$	1,320.00	\$	-
11/12/04	GAREAU, MATTHEW E	Ruling Request	Preparation of response letter to adverse conference.	1.0	\$475	\$	475.00	\$	-
11/15/04	COLLINS, BRYAN P.	Ruling Request	Reviewing Submission on Ruling Request	3.0	\$600	\$	1,800.00	\$	-
11/15/04	FORREST, JONATHAN I	Ruling Request	Review adverse conference response	7.0	\$515	\$	3,605.00	\$	-
11/15/04	GAREAU, MATTHEW E	Ruling Request	Preparation of response letter to adverse conference.	6.5	\$475	\$	3,087.50	\$	-
11/16/04	COLLINS, BRYAN P.	Ruling Request	Reviewing Submission on Ruling Request	2.0	\$600	\$	1,200.00	\$	-
11/16/04	FORREST, JONATHAN I	Ruling Request	Review adverse conference response	2.0	\$515	\$	1,030.00	\$	-
11/16/04	FRANK, MATT	Focused Assessment	Review/Edit of broker instructions	1.5	\$440	\$	660.00	\$	-
11/16/04	FRANK, MATT	Focused Assessment	Weekly status call with Grace team	0.5	\$440	\$	220.00	\$	-
11/16/04	GAREAU, MATTHEW E	Ruling Request	Preparation of response letter to adverse conference.	7.5	\$475	\$	3,562.50	\$	-
11/17/04	COLLINS, BRYAN P.	Ruling Request	Reviewing Submission on Ruling Request	1.0	\$600	\$	600.00	\$	-
11/17/04	FORREST, JONATHAN I	Ruling Request	Fax	0.0	\$515	\$	-	\$	45.00
11/17/04	FORREST, JONATHAN I	Ruling Request	Review adverse conference response	1.5	\$515	\$	772.50	\$	-
11/18/04	COLLINS, BRYAN P.	Ruling Request	Reviewing Submission on Ruling Request	2.5	\$600	\$	1,500.00	\$	-
11/18/04	FORREST, JONATHAN I	Ruling Request	Lunch to discuss adverse conference response memo	0.0	\$515	\$	-	\$	39.00
11/19/04	COLLINS, BRYAN P.	Ruling Request	Reviewing Submission on Ruling Request	2.5	\$600	\$	1,500.00	\$	-
11/23/04	FRANK, MATT	Focused Assessment	Conference call with Grace team and Customs personnel	1.5	\$440	\$	660.00	\$	-

11/23/04	JAMES, KELLEY M	Ruling Request	0.2	\$75	\$	15.00	\$	-
11/24/04	COLLINS, BRYAN P.	Ruling Request Reviewing Submission on Ruling Request	1.0	\$600	\$	600.00	\$	-
11/30/04	COLLINS, BRYAN P.	Ruling Request Communication with client re: withdrawal of Ruling Request	1.0	\$600	\$	600.00	\$	-
11/30/04	FORREST, JONATHAN I	Ruling Request Communicate with client re: withdrawal of Ruling Request	1.5	\$515	\$	772.50	\$	-
11/30/04	FRANK, MATT	Focused Assessment Weekly Conference Call with Grace re Implementation Plan	1.0	\$440	\$	440.00	\$	-
<b>TOTALS:</b>			<u>150.7</u>			<u>\$ 77,220.00</u>	<u>\$ 425.00</u>	